### 1. Financial Trends

These schedules contain trend information to better understand how the District's financial performance and well-being have changed over time.

FY2004 CAFR District of Columbia \*\*\* 123

### Net Assets By Component Last Three Fiscal Years

Exhibit S-1A

(accrual basis of accounting, dollars in thousands)

NET ASSETS	 2002	2003	2004	
Governmental activities				
Invested in capital assets, net of related debt	\$ 656,901 \$	518,223 \$	774,533	
Restricted Unrestricted	834,006 (625,908)	870,284 (593,786)	807,839 (362,225)	
Total governmental activities net assets	864,999	794,721	1,220,147	
Business-type activities				
Invested in capital assets, net of related debt	1,495	1,354	17,927	
Restricted	271,361	262,148	294,476	
Unrestricted	 1,990	37,442	34,466	
Total business-type activities net assets	 274,846	300,944	346,869	
Primary government				
Invested in capital assets, net of related debt	658,396	519,577	792,460	
Restricted	1,105,367	1,132,432	1,102,315	
Unrestricted	 (623,918)	(556,344)	(327,759)	
Total primary government net assets	\$ 1,139,845 \$	1,095,665 \$	1,567,016	

Note: As a result of GASB 34 implementation in FY2002, only three fiscal years are presented.

Covernmental activities	Changes in Net Assets Last Three Fiscal Years				Exhibit S-1B
Covernmental activities   Expenses   Septenses   Sep	(accrual basis of accounting, dollars in thousands)		2002	2003	2004
Governmental direction and support         \$ 471,609 \$ \$25,072 \$ \$53,414           Economic development and regulation         323,804 \$ 252,716 \$ 253,314           Public safety and justice         920,599 \$ 936,797 \$ 1,007,755           Public caducation system         1,153,719 \$ 1,168,545 \$ 1,301,807           Human support services         2,267,957 \$ 2,572,881 \$ 2,537,195           Public transportation         1,848,83 \$ 272,726 \$ 162,602           Interest on long-term debt         1,752,41 \$ 178,301 \$ 189,697           Total governmental activities expenses         3,776,938 \$ 6,219,742 \$ 6,320,561           Program revenues           Charges for services, fees, fines & forfeitures           Fines and forfeitures           Fines and forfeitures           Elicenses and permits         52,003         62,189 \$ 62,068           Charges for services, fees, fines & forfeitures         88,495 \$ 90,237 \$ 102,828           Licenses and permits         52,003 \$ 62,189 \$ 62,068           Charges for services, fees, fines & forfeitures         1,45,546 \$ 170,735 \$ 134,314           Charges for services, fees, fines & forfeitures         88,495 \$ 90,237 \$ 102,828           License sand permits         52,003 \$ 62,189 \$ 62,068           Charges for services <t< td=""><td></td><td></td><td>2002</td><td>2003</td><td>2004</td></t<>			2002	2003	2004
Public safety and justice	•	\$	471,609 \$	525,072 \$	554,614
Public adrety and justice		-		· ·	
Human support services	· · · · · · · · · · · · · · · · · · ·		920,599	936,797	1,007,755
Public works         279,506         312,704         313,580           Public transportation         184,883         272,726         162,602           Interest on long-term debt         175,241         178,301         189,697           Total governmental activities expenses         5,776,958         6,219,742         6,320,561           Program revenues           Charges for services, fees, fines & forfeitures:           Fines and forfeitures         88,495         90,237         102,828           Licenses and permits         52,003         62,189         62,968           Charges for services         145,546         170,735         134,314           Operating grants & contributions         1,890,544         1,833,060         2,060,973           Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         89,069         899,665         1,017,653           Taxes:         321,786         261,643         271,897           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920	Public education system		1,153,719	1,168,545	1,301,807
Public transportation         184.883         272.726         162.602           Interest on long-term debt         175.241         178,301         189.697           Total governmental activities expenses         5,776,958         6,219,742         6,320,561           Program revenues           Charges for services, fiees, fines & forfeitures:         88,495         90,237         102,828           Licenses and permits         52,003         62,189         62,968           Charges for services         145,546         170,735         134,314           Operating grants & contributions         1,890,544         1,833,060         2,060,973           Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,511,417           Net (expenses)/revenues         89,066         3,438,920         3,887,072         3,808,144           Taxes:         899,066         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         283,146         273,191         379,521	Human support services		2,267,597	2,572,881	2,537,195
Interest on long-term debt				· ·	
Total governmental activities expenses         5,776,958         6,219,742         6,320,561           Program revenues         Charges for services, fees, fines & forfeitures: Fines and forfeitures         88,495         90,237         102,828           Licenses and permits         52,003         62,189         62,968           Charges for services         145,546         170,735         134,314           Operating grants & contributions         1,890,544         1,833,060         2,060,973           Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         (3,438,920)         (3,887,072)         (3,808,144)           General revenues         750,060         779,920         382,831           Taxes:         809,069         89,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         375,297	•				
Program revenues           Charges for services, fees, fines & forfeitures:         88,495         90,237         102,828           Licenses and permits         52,003         62,189         62,968           Charges for services         145,546         170,735         134,314           Operating grants & contributions         1,890,544         1,833,060         2,060,973           Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         (3,438,920)         (3,887,072)         (3,808,144)           General revenues           Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,0070         24,543           In					
Charges for services, fees, fines & forfeitures:         88,495         90,237         102,828           Fines and forfeitures         \$2,003         62,189         62,968           Licenses and permits         \$2,003         62,189         62,968           Charges for services         145,546         170,735         134,314           Operating grants & contributions         1,890,544         1,833,606         2,060,973           Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         3,348,920         (3,887,072)         (3,808,144)           Taxes:           Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,41         1	· ·		3,110,938	0,219,742	0,320,301
Fines and forfeitures         88,495         90,237         102,828           Licenses and permits         52,003         62,189         62,968           Charges for services         145,546         170,735         134,314           Operating grants & contributions         1,890,544         1,833,060         2,060,973           Capital grants & contributions         61,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         3,438,920         (3,887,072)         (3,808,144)           General revenues           Taxes:           Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         -         25,070         24,543           Investment earnings <td< td=""><td>9</td><td></td><td></td><td></td><td></td></td<>	9				
Licenses and permits         52,003         62,189         62,068           Charges for services         145,546         170,735         134,314           Operating grants & contributions         1,890,544         1,833,060         2,060,973           Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         3,438,920         3,887,072         3,808,144           General revenues           Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,200         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         162,111           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         - <tr< td=""><td></td><td></td><td>99.405</td><td>00.227</td><td>102 929</td></tr<>			99.405	00.227	102 929
Charges for services         145,546         170,735         134,314           Operating grants & contributions         1,890,544         1,833,060         2,060,973           Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         3,438,920         (3,887,072)         (3,808,144)           General revenues           Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -			,		
Operating grants & contributions         1,890,544         1,833,060         2,060,973           Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         (3,438,920)         (3,887,072)         (3,808,144)           General revenues           Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321 <td>·</td> <td></td> <td></td> <td></td> <td></td>	·				
Capital grants & contributions         161,450         176,449         151,334           Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         (3,438,920)         (3,887,072)         (3,808,144)           Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets — governmental activities	<u> </u>			· ·	
Total governmental activities program revenues         2,338,038         2,332,670         2,512,417           Net (expenses)/revenues         (3,438,920)         (3,887,072)         (3,808,144)           General revenues         Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets — governmental activities         \$ 40,696         \$ (166,185         \$ 167,938      <					
Net (expenses)/revenues         (3,438,920)         (3,887,072)         (3,808,144)           General revenues           Taxes:           Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         \$ 40,696         166,185         167,938           Expenses           Lottery and games         \$ 148,670         166,185	· •				
Taxes		-			
Taxes:         Property taxes         809,069         899,665         1,017,653           Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         \$ 40,696         (103,687)         417,177           Business activities           Expenses         1         166,185         167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         339,713	` ' '	**********	(3,430,720)	(3,007,072)	(3,000,111)
Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets — governmental activities         40,696         (103,687)         417,177           Business activities         2         148,670         166,185         167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         339,713         365,917         314,849           Program revenues         2         237,890         241,133 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
Sales and use taxes         750,060         779,920         828,391           Income and franchise taxes         1,160,423         1,167,452         1,299,009           Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets — governmental activities         \$ 40,696         (103,687)         417,177           Business activities         \$ 148,670         166,185         167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         339,713         365,917         314,849           Program revenues         211,151         237,890         241,133           Unemploy	Property taxes		809,069	899,665	1,017,653
Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         \$ 40,696         (103,687)         417,177           Business activities         Expenses         120,000         103,687)         417,177           Business activities         191,043         165,045         113,888           Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues         211,151         237,890         241,133           Unemployment compensation         -         -         -         -					
Gross receipts taxes         231,786         261,643         271,897           Other taxes         283,146         273,191         379,521           Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         \$ 40,696         (103,687)         417,177           Business activities         Expenses         120,000         103,687)         417,177           Business activities         191,043         165,045         113,888           Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues         211,151         237,890         241,133           Unemployment compensation         -         -         -         -	Income and franchise taxes		1,160,423	1,167,452	1,299,009
Grants and contributions - unrestricted         -         25,070         24,543           Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         \$ 40,696         (103,687)         \$ 417,177           Business activities         Expenses         166,185         167,938           Lottery and games         \$ 148,670         \$ 166,185         167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         339,713         365,917         314,849           Program revenues         201,151         237,890         241,133           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544	Gross receipts taxes		231,786	261,643	
Investment earnings         19,283         13,341         16,211           Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         40,696         (103,687)         417,177           Business activities         Expenses         166,185         167,938           Lottery and games         148,670         166,185         167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         339,713         365,917         314,849           Program revenues         201,133         365,917         314,849           Charges for services, fees, fines & forfeitures:         211,151         237,890         241,133           Unemployment compensation         -         -         -         -           Nursing home services         -         34,124         30,544	Other taxes		283,146	273,191	379,521
Miscellaneous         333,943         325,529         314,596           Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         40,696         (103,687)         417,177           Business activities         -         -         166,185         167,938           Lottery and games         148,670         166,185         167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues         -         34,687         33,023           Charges for services, fees, fines & forfeitures:         211,151         237,890         241,133           Unemployment compensation         -         -         -         -           Nursing home services         -         34,124         30,544	Grants and contributions - unrestricted		-	25,070	24,543
Special items         (171,094)         -         -           Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         40,696         (103,687)         417,177           Business activities           Expenses <td>Investment earnings</td> <td></td> <td>19,283</td> <td>13,341</td> <td>16,211</td>	Investment earnings		19,283	13,341	16,211
Transfers         63,000         37,574         73,500           Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets governmental activities         \$ 40,696         (103,687)         417,177           Business activities         Expenses           Lottery and games         \$ 148,670         \$ 166,185         167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues         Charges for services, fees, fines & forfeitures:           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544	Miscellaneous		333,943	325,529	314,596
Total governmental activities general revenues         3,479,616         3,783,385         4,225,321           Change in net assets — governmental activities         \$ 40,696         (103,687)         417,177           Business activities         Expenses         8 148,670         166,185         167,938           Lottery and games         191,043         165,045         113,888           Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues         Charges for services, fiees, fines & forfeitures:         211,151         237,890         241,133           Unemployment compensation         -         -         -         -           Nursing home services         -         34,124         30,544	•			-	-
Change in net assets governmental activities         40,696         (103,687)         417,177           Business activities           Expenses         148,670         166,185         167,938           Lottery and games         191,043         165,045         113,888           Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues         Charges for services, fees, fines & forfeitures:         211,151         237,890         241,133           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544					<del></del>
Business activities           Expenses         148,670 \$ 166,185 \$ 167,938           Lottery and games         \$ 148,670 \$ 165,045 \$ 113,888           Unemployment compensation         191,043 165,045 \$ 113,888           Nursing home services         - 34,687 33,023           Total business-type activities expenses         339,713 365,917 314,849           Program revenues         Charges for services, fees, fines & forfeitures:           Lottery and games         211,151 237,890 241,133           Unemployment compensation	Total governmental activities general revenues		3,479,616	3,783,385	4,225,321
Expenses           Lottery and games         \$ 148,670 \$ 166,185 \$ 167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         - 34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues           Charges for services, fees, fines & forfeitures:           Lottery and games         211,151         237,890         241,133           Unemployment compensation          -         -           Nursing home services         - 34,124         30,544	Change in net assets governmental activities	\$	40,696 \$	(103,687) \$	417,177
Lottery and games         \$ 148,670 \$         166,185 \$         167,938           Unemployment compensation         191,043         165,045         113,888           Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues           Charges for services, fees, fines & forfeitures:           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544					
Unemployment compensation         191,043         165,045         113,888           Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues           Charges for services, fees, fines & forfeitures:           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544	-	er .	140 (70 €	166 105 @	167.029
Nursing home services         -         34,687         33,023           Total business-type activities expenses         339,713         365,917         314,849           Program revenues           Charges for services, fees, fines & forfeitures:           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544		Э			
Total business-type activities expenses         339,713         365,917         314,849           Program revenues         Charges for services, fees, fines & forfeitures:           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544	• • •		191,043		
Program revenues           Charges for services, fees, fines & forfeitures:           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544			339,713		
Charges for services, fees, fines & forfeitures:           Lottery and games         211,151         237,890         241,133           Unemployment compensation         -         -         -           Nursing home services         -         34,124         30,544	**				· ·
Unemployment compensation         -         -         -         -         -         Nursing home services         -         34,124         30,544	•				
Unemployment compensation         -         -         -         -         -         Nursing home services         -         34,124         30,544	Lottery and games		211,151	237,890	241,133
, , , , , , , , , , , , , , , , , , , ,			•	-	-
Operating grants & contributions 49.308 55.356 26.588	Nursing home services		-		
* F * * * * * * * * * * * * * * * * * *	Operating grants & contributions		49,308	55,356	26,588
Capital grants & contributions - 15,464					
Total business-type activities program revenues 260,459 327,370 313,729	**				
Net (expenses)/revenues (79,254) (38,547) (1,120)	Net (expenses)/revenues		(79,254)	(38,547)	(1,120)
General revenues Taxes:					
Other taxes 104,945 82,626 103,448	Other taxes		,		
Investment earnings 18,978 19,332 16,847			18,978		
Miscellaneous - 261 250			<del>-</del>		
Transfers (63,000) (37,574) (73,500)					
Total business-type activities general revenues 60,923 64,645 47,045	Total business-type activities general revenues		60,923	64,645	47,045
Change in net assets business-type activities         \$ (18,331) \$ 26,098 \$ 45,925	Change in net assets business-type activities	\$	(18,331) \$	26,098 \$	45,925
Total primary government					
<b>Expenses</b> \$ 6,116,671 \$ 6,585,659 \$ 6,635,410	-	\$			
Program revenues         2,598,497         2,660,040         2,826,146					
Net (expenses)/revenues (3,518,174) (3,925,619) (3,809,264)	, • ·				
General revenues 3,540,539 3,848,030 4,272,366	General revenues		3,540,539	3,848,030	4,272,366
Change in net assets primary government         \$         22,365         \$         (73,090)         \$         463,102	Change in net assets primary government	\$	22,365 \$	(73,090) \$	463,102

Note: As a result of GASB 34 implementation in FY2002, only three fiscal years are presented.

#### Fund Balances, Governmental Funds Last Three Fiscal Years

Exhibit S-1C

(modified accrual basis of accounting, dollars in thousands)

		2002	2003	2004
General Fund	\		_	
Reserved	\$	545,414 \$	568,243 \$	607,903
Unreserved		319,914	329,114	607,112
Total general fund		865,328	897,357	1,215,015
All other governmental funds				
Reserved		441,696	302,041	283,205
Unreserved, reported in:				
Special revenue funds		31,751	-	-
Capital project funds		(472,305)	(169,287)	(273,432)
Total all other governmental funds	\$	1,142 \$	132,754 \$	9,773

Note: As a result of GASB 34 implementation in FY2002, only three fiscal years are presented.

## **Changes in Fund Balances, Governmental Funds Last Three Fiscal Years**

Exhibit S-1D

(modified accrual basis of accounting, dollars in thousands)

		2002		2003		2004
REVENUES						
Taxes	\$	3,229,809	\$	3,384,093	\$	3,806,906
Fines and forfeits		88,495		90,238		102,828
Licenses and permits		52,003		62,189		62,968
Charges for services		145,546		170,736		134,314
Investment earnings		19,283		13,341		16,211
Miscellaneous		332,861		320,460		305,039
Federal contributions		652,066		539,510		536,292
Operating grants		1,399,928		1,395,994	_	1,700,558
Total revenues	_	5,919,991		5,976,561	_	6,665,116
EXPENDITURES						
Governmental direction and support		366,981		415,591		483,185
Economic development and regulation		223,760		224,811		236,220
Public safety and justice		899,116		907,670		984,062
Public education system		1,143,281		1,155,297		1,284,448
Human support services		2,249,303		2,445,336		2,563,646
Public works		149,302		164,753		164,231
Public transportation		184,883		272,726		162,602
Debt service:						
Principal		138,575		149,792		152,086
Interest and other charges		189,006		178,301		189,697
Fiscal charges		-		15,338		13,721
Total debt service		327,581	_	343,431	_	355,504
Total noncapital expenditures	_	5,544,207	_	5,929,615	_	6,233,898
Capital outlay	-	905,418	_	762,145	_	666,649
Total expenditures	_	6,449,625		6,691,760		6,900,547
Excess of revenues over(under) expenditures		(529,634)		(715,199)		(235,431)
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of bonds		408,180		1,019,873		325,726
Payment to refunded bond escrow agent		(69,487)		(234,179)		-
Proceeds from bond escrow restructuring		-		-		9,557
Proceeds from capital lease		-		-		503
Equipment financing program		51,944		17,094		20,822
Transfer in		63,000		42,643		109,717
Transfers out			_		_	(36,217)
Total other financing sources (uses)	_	453,637		845,431		430,108
Net change in fund balances	\$	(75,997)	\$	130,232	\$	194,677
Debt service as a percentage of noncapital	_					
expenditures		5.91%		5.79%		5.70%

# Tax Revenues by Source, Governmental Funds Last Three Fiscal Years

Exhibit S-1E

(modified accrual basis of accounting, dollars in thousands)

	]	Property Tax			Income and	Gross	Other	
Fiscal Year	Real	Personal	Rental	Sales and Use	Franchise	Receipts	Taxes	Total
2002 \$	726,014 \$	65,208 \$	13,172	\$ 750,060 \$	1,160,423 \$	231,786 \$	283,146 \$	3,229,809
2003	822,845	67,294	11,749	779,920	1,167,452	261,643	273,191	3,384,094
2004	947,690	63,558	16,840	828,391	1,299,009	271,897	379,521	3,806,906

Note: As a result of GASB 34 implementation in FY2002, only three fiscal years are presented.